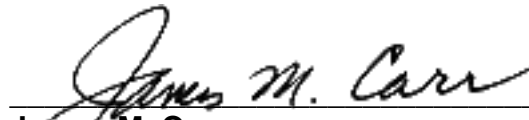


SO ORDERED: November 15, 2023.



  
James M. Carr  
United States Bankruptcy Judge

UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF INDIANA  
INDIANAPOLIS DIVISION

IN RE: )  
 )  
ITT EDUCATIONAL SERVICES, INC., *et al.*<sup>1</sup> ) Case No. 16-07207-JMC-7A  
 )  
Debtors. ) Jointly Administered

**ORDER GRANTING TRUSTEE'S MOTION TO  
DETERMINE INCOME TAX LIABILITIES FOR FINAL  
INDIANA STATE FINAL TAX RETURN FILED BY THE TRUSTEE**

This matter is before the Court on the *Trustee's Motion to Determine Income Tax Liabilities for Final Indiana State Final Tax Return Filed by the Trustee* (the "Motion")<sup>2</sup> [Doc 5396], filed by Deborah J. Caruso, the chapter 7 trustee in this case (the "Trustee"). In the Motion, the Trustee requests entry of an order, pursuant to sections 105 and 505 of the Bankruptcy Code, for a final determination of tax liabilities owing to the IDOR in connection with the Final Tax Return for the tax year of January 1, 2023 through August 7, 2023.

<sup>1</sup> The debtors in these cases, along with the last four digits of their respective federal tax identification numbers are ITT Educational Services, Inc. [1311]; ESI Service Corp. [2117]; and Daniel Webster College, Inc. [5980].

<sup>2</sup> Capitalized terms used but not otherwise defined herein shall have the meanings used in the Motion.

The Court, having considered the Motion and having conducted a hearing on November 15, 2023, and being otherwise duly advised in the premises, determines that the Motion should be, and hereby is, GRANTED. Accordingly,

IT IS THEREFORE ORDERED that:

1. The Motion is GRANTED as follows.
2. The Court hereby determines, pursuant to section 505(a)(1) of the Bankruptcy Code, that the Final Tax Return is no longer subject to audit and there is no income tax obligation, including any interest and penalties, due and owing to the IDOR in connection with the Final Tax Return. Accordingly, the Trustee, the Affiliated Debtors and the Affiliated Debtors' bankruptcy estates are discharged from any liability in connection with the Final Tax Return.
3. This Order shall constitute a final judgment and order pursuant to 28 U.S.C. § 158(a).

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